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increase in the number and importance of corporations, doing an interstate business, or conducting their affairs entirely beyond the borders of the incorporating state, has made this subject of pre-eminent importance. By adding considerable new material to the careful fundamental work that had previously been done, and making a thorough collection of cases, the writer has now produced a most welcome and timely treatise.

The first general title of the volume is devoted to a general consideration of the nature and the powers of corporations, with particular reference to the jurisdiction by the laws of which they exist. This involves a discussion of the domicile, the residence, and the citizenship of corporations, topics that have often been the subject of considerable confusion. One chapter of this title summarizes the statutes for the formation of corporations of all the States, Great Britain, and the Canadian Provinces. The following titles then consider in detail the rights and powers of a corporation in acting beyond the boundaries of the state which created it. The extent to which it may thus act, its constitutional rights when so acting, the conditions that may be and are imposed upon it by the foreign state, and the status of the foreign corporation in litigation both as plaintiff and as defendant are all very fully and lucidly treated. In the discussion of the jurisdiction of the foreign state over the internal affairs of a corporation, the vexed question of the enforcement of stockholders' and directors' statutory liability outside of the state which imposes that liability is considered with especial thoroughness. This chapter gives the subject a much more adequate treatment than the reviewer has been able to find in any other text-book.

A considerable space has been devoted by the author to the main sub-topic of the book, namely, Taxation of Corporations. This portion of the work includes domestic as well as foreign corporations. In fact, in many ways its title might be taxation in general. The difficult matter of *situs* for the purpose of taxation is made the basis of the discussion, and the general principles of taxation are thus developed and then applied to the many varied forms which corporate taxation assumes in the different states, both with reference to the different variety of taxes, and the different classes of corporations that are taxed. This portion of the volume includes a summary of the corporation taxes imposed by the different states. The work concludes with a discussion of corporations created by the laws of two states, and the receivership, insolvency, and dissolution of foreign corporations. Reference has already been made to some of the digests of the statutory provision of the States and the British Provinces that appear in the book. There are numerous others upon important matters of corporate regulation. This feature greatly adds to the practical value of the volume in the hands of the investor and the incorporator.

To the foregoing inadequate summary it is only necessary to add that the author has approached his task with scholarly discrimination, and with the end of practical utility always in view. Few, if any, other treatises deal satisfactorily with this subject, and there is thus a real demand for just such a book. It has been kept quite strictly confined within the proper scope of its title, and there it has been thorough. It ought, therefore, within its field to aid in a considerable degree in clarifying the law.

W. H. H.

HANDBOOK OF JURISDICTION AND PROCEDURE IN UNITED STATES COURTS.

By Robert M. Hughes. St. Paul, Minn.: West Publishing Co. 1904. pp. xviii, 634. 8vo.

Especially to the student and young practitioner this, the latest of the familiar Hornbook Series, should be welcome. Before its publication, the most valuable treatise on federal procedure was admittedly that of Mr. Foster. But in his two cumbrous volumes, as in other works that go into greater detail, the reader finds it difficult to extricate the purely adjective law of procedure from the mass of substantive law under which it is hidden. The plethora of legal information which Mr. Foster's book contains impairs its usefulness for

anything but reference purposes. Mr. Hughes, on the contrary, by eliminating all that does not strictly pertain to procedure, and by treating what remains in logical sequence and with some attention to literary style, has given us a very readable volume. It contains moreover much that Mr. Foster's book takes for granted, matters of ordinary routine that everybody is expected to know, but which the beginner frequently does not know,—for example, his treatment of how the federal courts are constituted, and what is the elementary procedure for getting a case before them. Since Judge Curtice's collection of lectures on the federal judiciary, there has been no clearer exposition of this particular subject.

Mr. Hughes's method of presentation is original and peculiarly fortunate. The practitioner who has made choice of a court in which to bring his action, has no curiosity about the practice of more than that one court. Mr. Hughes, after first helping him to make this choice, more effectually gratifies this restricted curiosity by treating each court of original jurisdiction separately. Repetition is avoided by grouping rules of general application, statutory and otherwise, in two short chapters. The same treatment of each court as a unit is adopted in tracing the case systematically to conclusion in the courts of last resort. It is strange that no previous writer has followed so logical a plan as this.

E. E. F.

A TREATISE ON THE INCORPORATION AND ORGANIZATION OF CORPORATIONS
Created under the "Business Corporation Acts" of the Several States
and Territories of the United States. By Thomas Gold Frost. Boston :
Little, Brown, and Company. 1905. pp. xlv, 622. 8vo.

The first part of Mr. Frost's book is devoted to a comparative study of incorporation law in the various states and territories of the United States. The comparison is made by taking each step of incorporation in order, and in this way the process of incorporation is also minutely described. The established principles of law are briefly stated, and the citations are to the leading cases only. Longer discussions are given to the more unsettled questions, such as the doctrine of *ultra vires*, the views as to collateral attack of corporate purposes and powers, and the different rules concerning payment for subscribed stock. The second part of the volume contains a synopsis-digest of the general incorporation acts, forms for drawing charters and for various clauses in the charter, and tables of comparison. The book as a whole presents in a practical manner many things which it is important to know, and it seems certain that it cannot fail to be of great service to the practitioner.